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FINANCIAL SITUATION OF UNIDO, INCLUDING ARREARS

Report by the Director-General

Provides information on the financial situation as at 31 August 1999, as well as on the recommendations of the open-ended discussion group on timely payment.

I. OVERVIEW

1. The financial situation as at 31 August 1999 can be summarized in the following major points:

(a) The level of regular budget cash resources (including the Working Capital Fund) was $23.5 million. As compared to this, the cash balances as at 31 August 1998 and 1997 were $19.5 and $16.8 million respectively;

(b) The collection rate of 1999 assessed contributions (69.2 per cent) was slightly unfavourable compared to the 1998 rate of 74.1 per cent, but compared favourably with the 1997 rate (65.6 per cent);

(c) The collection rate of prior years' contributions was 10 per cent. The rates as at 31 August 1998 and 1997 were 8.1 and 13.6 per cent respectively;

(d) Outstanding contributions amounted to $118.5 million (including $62.1 million owed by the United States of America). The outstanding amounts as at 31 August 1998 and 1997 were $111.8 and 121.2 million, respectively;

(e) The Working Capital Fund was replenished to its established level in February 1998. This was achieved through various cost-cutting measures and other actions taken by the Director-General since the seventh session of the General Conference;

(f) The cost of the 1998 staff separation programme is currently estimated at $10.5 million with disbursements of around $10 million as at 31 August 1999. The amount originally estimated for this purpose was $15.9 million, of which $2 million was to be financed from the unspent balance of the staff separation indemnity

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reserve established pursuant to General Conference decision GC.6/Dec.15. The major component of $13.9 million, authorized from the 1994-1995 unutilized balance (GC.7/Dec.17), has not yet been received;

(g) The status of the regular budget performance report for the period 1 January 1998 to 31 August 1999 is presented in tables 5 (a) and 5 (b) by major programme and major object of expenditure. The relatively lower implementation was caused mainly by financial uncertainties at the beginning of the biennium when the staff separation programme was implemented. Also, throughout the period expenditures had to be held at levels commensurate with available financial resources, primary consideration being given to the expected cash position. Regular budget expenditures were allowed up to the maximum level of disbursements to support operations, while ensuring that the Working Capital Fund remains fully funded at 31 December 1999. The conservative financial policy has contributed to lower-than-budgeted expenditures against 1998-1999 appropriations;

(h) The financial situation of the operational budget reflects an imbalance between the income generated from technical cooperation and the unavoidable expenditure of mostly staff costs and field representation costs. Following the development of the service modules, implementation of some of the integrated programmes has only recently been initiated. Consequently, the impact of the new programmes has not yet been realized in terms of operational budget income. Although expenditures in the operational budget are contained through maintaining a higher-than-budgeted vacancy factor and limited allotments to field representation, the operating reserve of $4.4 million at 1 January 1998 was reduced to $1.8 million at 31 August 1999.

2. The following information is available in the respective tables:

(a)	Comparison of the cash flow for 1999, 1998 and 1997	Table 1
(b)	Financial status of the staff separation programme	Table 2
(c)	Status of the Working Capital Fund	Table 3
(d)	Status of the operational budget	Table 4
(e)	Status of the regular budget	Tables 5 (a) and 5 (b)

II. STATUS OF ASSESSED CONTRIBUTIONS

Collections

3. A total of 46 Member States, including four least developed countries, have made full payment of their 1999 assessed contributions. In addition, 19 Member States have made partial payments of their 1999 assessed contributions.

4. The collections in the period from January to August 1999, broken down by Lists of States[1], are as follows:

(In millions of US dollars)

Lists of States	Current year	Prior years	Total
A	1.9	1.4	3.3
B	42.1	0.3	42.4
C	0.8	0.3	1.1
D	0.7	4.4	5.1
Others	0.0	0.0	0.0
Total	**45.5**	**6.4**	**51.9**

Outstanding contributions

5. Outstanding contributions as at 31 August 1999 (details in annex I), and the outstanding contributions as at 31 August 1998 and 1997, which have been revalued for comparison, are shown in figure 1.

6. Outstanding contributions as at 31 August 1999, broken down by Lists of States, are as follows:

(In millions of US dollars)

Lists of States	Current year	Prior years	Total
A	3.2	8.5	11.7
B	7.9	0.0	7.9
C	2.6	10.5	13.1
D	6.0	16.4	22.4
Others	0.3	1.0	1.3
Subtotal	20.0	36.4	56.4
USA	0.0	62.1	62.1
Total	**20.0**	**98.5**	**118.5**

7. Information on the scale of assessments and the percentage outstanding by Lists of States is shown in figures 2 and 3. The List B countries, which share 75.7 per cent of the 1998-1999 total assessments, owe only 14.3 per cent.

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[1]Refers to the Lists of States included by the Depositary in Annex I to the Constitution of UNIDO (see document GC.8/11).

Figure 1. Outstanding contributions as at 31 August
(In millions of US dollars)

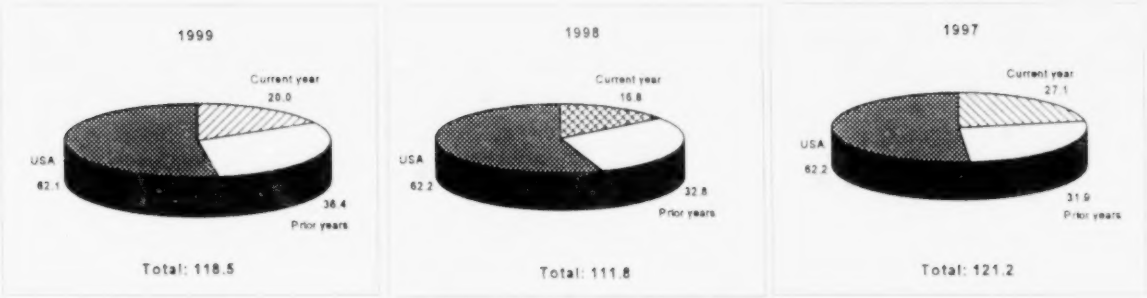


Figure 2. Share of assessments (%)

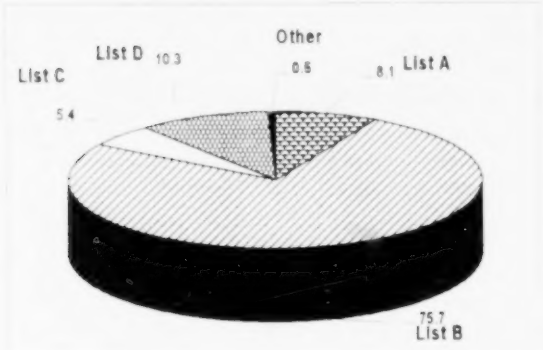
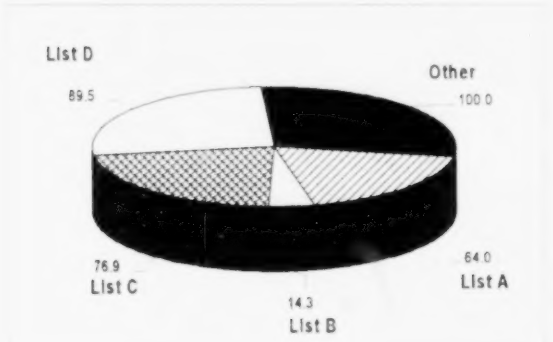


Figure 3. Outstanding (% of assessments)



8. Current information on the scale of assessed contributions, arrears, voting rights, payments received and the status of outstanding contributions is available on the UNIDO Internet Web site, which can be accessed at the following address: http://www.unido.org/data/contrib/

III. SUSPENSION OF VOTING RIGHTS OWING TO NON-PAYMENT OF CONTRIBUTIONS

9. As indicated in annex I to the present document, voting rights had been suspended as at 31 August 1999 in accordance with Article 5.2 of the Constitution and financial regulation 5.5(b), as follows:

Number of Member States

	1999	1998	1997
General Conference	67	59	60
Industrial Development Board	6	4	5
Programme and Budget Committee	4	3	3

10. In order to restore their right to vote for the remainder of 1999, these Member States must pay their full contributions for 1996 and prior years, including contributions to the Working Capital Fund, as well as a partial contribution for 1997. The minimum total amount that must be paid by these Member States is $19,101,432.

IV. IMPLEMENTATION OF RECOMMENDATIONS OF DISCUSSION GROUP

11. Detailed information was provided in document IDB.21/4, chapter IV, on the implementation of the measures recommended by the open-ended discussion group on timely payment of assessed contributions. Since that time only one payment plan has been concluded; however, no payment under the plan has been received to date. Letters were again sent on 3 August 1999 reminding Member States of the possibility to settle arrears through payment plans and other incentives to encourage the early payment of contributions. Furthermore, informal consultations were held on an individual basis with a number of Member States in the first half of 1999, and during the same period the subject was taken up by both the Programme and Budget Committee and the Industrial Development Board. Annex II provides information by country concerning progress on payment plans, and the following table contains an overview of response to the communications of the Director-General on the subject:

Payment plans	Number of countries
Concluded payment plan (no payment under the plan has yet been received)	1
Shown interest in payment plans	9
Partial payments made without any specific reference to the payment plans	13
No payment or response to the communications	39
Total	62

Arrears owed by the United States of America

12. The United States owes the following amounts to UNIDO:

Assessed contributions for 1994 to 1996	$62,113,175
Income taxes (under the Tax Reimbursement Agreement)	$ 988,965

13. In resolution GC.7/Res.2, the General Conference requested the open-ended discussion group on timely payment of assessed contributions to examine the various options contained in document IDB.18/18 on the collection of unpaid assessed contributions from the United States Government and to make concrete recommendation to the Board. The work of the group on that issue is reflected in chapter IV of its report to the nineteenth session of the Board (IDB.19/12, paras. 30-37).

14. Since that time, UNIDO has taken up the matter on a number of occasions with the Permanent Representative of the United States of America to the United Nations (Vienna) and has expressed serious concern that the outstanding amounts have not yet been settled. On 6 November 1998, UNIDO was informed that the funds appropriated by the United States Congress for tax reimbursement payment to UNIDO had been exhausted, and that the Government would, over time, pay these outstanding bills to the extent funds become available. On 9 March 1999, the United States Government was again requested to honour its obligations.

15. On 13 April 1999, UNIDO was informed by the Permanent Representative of the United States of America to the United Nations (Vienna) that the Government intends to make a partial payment of approximately $200,000 towards the claim for reimbursements of taxes (total claim: $988,965). On 14 May 1999 and 1 June 1999, the United States Government was again requested to honour its obligations. No amount has yet been received.

Incentives for early payment

16. Incentives for early payment were also discussed in document IDB.21/4. As mentioned in paragraph 13 of that text, a report will be issued to the sixteenth session of the Programme and Budget Committee on any improvement in the pattern of payments by Member States which may indicate the extent to which the incentive measures have motivated them to pay their 1999 assessed contributions earlier as compared with previous years. The document will also report on the experience of other United Nations organizations having adopted incentive schemes and payment plans.

V. UNUTILIZED BALANCE FOR 1992-1993

17. At its nineteenth session, the Board was informed of the action taken by the Secretariat in deferring the disbursement of the cash surplus of $1.2 million pertaining to the unutilized balance of appropriations for the 1992-1993 biennium (IDB.19/13). Subsequently, in document IDB.20/11, the Secretariat initiated a proposal to regularize the action taken through the approval of the policy-making organs of the temporary suspension of financial regulation 4.2(c). The Board recommended that the Conference formalize retention of $1,194,924 of the unutilized balance for 1992-1993 to partially finance the staff separation programme and to this effect suspend financial regulation 4.2(c) with regard to that sum until the eighth session of the Conference (IDB.20/Dec.4, para. (d)).

VI. ACTION REQUIRED OF THE CONFERENCE

18. The Conference may wish to consider adopting the following draft decision:

"The General Conference:

"(a) Takes note of the information provided in document GC.8/17;

"(b) Also takes note of the recommendation of the Industrial Development Board on financing the staff separation programme (IDB.20/Dec.4),

"(c) Further takes note of the recommendation of the Board on distribution of interest income earned in excess of the budgetary estimates for 1999 (IDB.21/Dec.6);

"(d) Decides to suspend financial regulations 4.2(b) and 4.2(c), for the biennium 1998-1999, with respect to the unutilized balances of appropriations for the 1992-1993 biennium, for the purpose of retaining the amount of

$1,194,924 to partially finance the staff separation programme, as reported in document IDB.20/11;

"(e) Notwithstanding financial regulation 5.2(b), authorizes the Director-General to distribute the interest income earned in excess of the budgetary estimates for 1999, if any, to eligible Member States in accordance with the incentive mechanism ("S" curve) described in paragraphs 9 to 13 of document IDB.21/4, or to utilize those funds for purposes specified by the above-mentioned Member States;

"(f) Urges those Member States that have not yet paid their assessed contributions, including advances to the Working Capital Fund, and prior years arrears to do so without delay;

"(g) Requests the Director-General to pursue his efforts and contacts with Member States to effect the collection of arrears and to include information thereon in his report to the sixteenth session of the Programme and Budget Committee."

Table 1
Regular budget cash flow (including Working Capital Fund), 1 January -31 August 1999
(In millions of US dollars)

	1999	1998	1997
Opening balance (1 January)	9.6	13.5	4.1
Receipts			
Assessed contributions:			
- Current year	45.5	48.2	54.4
- Prior years	6.4	5.4	10.1
Other income	7.7	6.1	7.3
Total receipts	59.6	59.7	71.8
Disbursements			
Regular budget	44.8	37.2	58.0
Separation indemnity	0.1	9.3	1.0
United Nations Loan	1.0	1.0	1.0
Prior biennium's obligations (net)	-	6.9	-
Receivables/payables/revaluation (net)	-0.2	-0.7	-0.9
Total disbursements	45.7	53.7	59.1
Closing balance (including Working Capital Fund of $6.6 million)—31 August	23.5	19.5	16.8

Table 2
Staff separation programme: financial status as at 31 August 1999
(In millions of US dollars)

Authorized from 1994-1995 (GC.7/Dec.17)	13.9
Unspent balance (GC.6/Dec. 15)	2.0
Total	15.9
Staff separation estimates	10.5
Disbursements	10.0
Expected savings (total amount approved—staff separation estimates)	5.4

Table 3
Status of the Working Capital Fund, as at 31 August 1999
(In US dollars)

Advances from Member States	6,558,060
Unpaid advances	51,940
Working Capital Fund	6,610,000

Table 4
Operational budget: status as at 31 August 1999
(In millions of US dollars)

Technical cooperation delivery	60.1
Reserve balance (1 January 1999)*	2.6
Income	7.3
Expenditure	(8.1)
Reserve balance (31 August 1999)	1.8

*Adjusted balance—reflects savings on liquidation of prior biennium's obligation.

Table 5 (a)

REGULAR BUDGET PERFORMANCE REPORT FOR 1998-1999

Status of implementation by major programme, 1 January 1998 to 31 August 1999
(In thousands of US dollars at US$ 1 = AS 12.90)

Major Programme	Adjusted [1] appropriation (a)			Actual expenditure/income 1/1/98 to 31/8/99 (b)			Implementation of gross appropriations (b/a)	Unutilized balance at 31/8/99 (c)=(a-b)		
	Gross	Income	Net	Gross	Income [2]	Net	%	Gross	Income	Net
A Policy-making Organs	6,085.6		6,085.6	3,946.2		3,946.2	65	2,139.4		2,139.4
B General Management	11,455.2		11,455.2	9,075.2		9,075.2	79	2,380.0		2,380.0
C Strengthening of Industrial Capacities	40,975.7		40,975.7	25,588.9		25,588.9	62	15,386.8		15,386.8
D Cleaner and Sustainable Industrial Development	14,171.7		14,171.7	9,965.1		9,965.1	70	4,206.6		4,206.6
E Regional Programme Management	20,214.7	895.5	19,319.2	15,507.5	433.2	15,074.3	77	4,707.2	462.3	4,244.9
F Technical Cooperation Management	7,421.9		7,421.9	5,476.9		5,476.9	74	1,945.0	-	1,945.0
G Administration, excluding BMS	23,018.2	255.3	22,762.9	21,622.1	176.3	21,445.8	94	1,396.1	79.0	1,317.1
(Buildings Management Service) [3]	42,157.3	33,300.5	8,856.8	25,963.7	15,938.2	10,025.5	62	16,193.6	17,362.3	(1,168.7)
TOTAL	165,500.3	34,451.3	131,049.0	117,145.6	16,547.7	100,597.9	71	48,354.7	17,903.6	30,451.1

Notes:

[1] See GC.8/12.

[2] Excluding miscellaneous income.

[3] Actual income is based on disbursements only.

Table 3 (b)

REGULAR BUDGET PERFORMANCE REPORT FOR 1998-1999

Status of implementation by major object of expenditure, 1 January 1998 to 31 August 1999
(In thousands of US dollars at US$ 1 = AS 12.90)

Major object of expenditure	Adjusted appropriation [1] (a)	Actual expenditure/income 1/1.98 to 31/8.99 (b)			Implementation (b/a)	Unutilized balance at 2 1/8.99 (c) (c)=(a-b)
Gross		Total, excl BMS	BMS [2]	Total	%	
100 Staff costs	92,312.4	66,749.7	8,938.9	75,688.6	82	16,623.8
200 Official travel	2,196.7	967.2	-	967.2	44	1,229.5
300 Contractual services	694.7	481.3	-	481.3	69	213.4
400 General operating expenses	28,109.1	4,470.3	16,793.4	21,263.7	76	6,845.4
500 Supplies and materials	894.6	342.6	103.8	446.4	50	448.2
600 Acquisition of furniture and equipment	660.6	49.4	24.6	74.0	11	586.6
700 EDP non-staff costs	4,164.1	3,107.0	-	3,107.0	75	1,057.1
800 Technical cooperation and IDDA	13,676.7	5,735.8	-	5,735.8	42	7,940.9
900 Other expenditures	22,791.4	9,278.6	103.0	9,381.6	41	13,409.8
Total A	165,300.3	91,181.9	25,963.7	117,145.6	71	48,354.7
Income [3]						
100 Staff costs	9,361.6	192.2	6,732.0	6,924.2	74	2,437.4
200 Official travel	6.8	-				6.8
400 General operating expenses	18,722.4	-	9,114.6	9,114.6	49	9,607.8
500 Supplies and materials	194.7	-	60.6	60.6	31	134.1
600 Acquisition of furniture and equipment	315.1	-	15.8	15.8	5	299.3
900 Other expenditures	3,850.7	417.3	15.2	432.5	7	5,418.2
Total B	34,451.3	609.5	15,938.2	16,547.7	48	17,903.6
TOTAL A-B	131,049.0	90,572.4	10,025.5	100,597.9	77	30,451.1

Notes

[1] See GC.8/12.

[2] Actual income reflects disbursements only.

[3] Excluding miscellaneous income.

Annex I

STATUS OF ASSESSED CONTRIBUTIONS TO THE UNIDO REGULAR BUDGET

As at 31 August 1999

	Outstanding contributions (In equiv. US dollars) (at RoE: 12.8796)[1]	Year(s) outstanding	Status of voting rights[2]
Afghanistan	64,596	1992(P)-1999	NO
Albania	23,257	1996(P)-1999	NO
Algeria	148,793	1999	
Angola	11,662	1998(P)-1999	
Argentina	2,021,512	1996(P)-1999	NO
Armenia	804,465	1992-1999	NO
Austria	-		
Azerbaijan	1,233,371	1993-1999	NO
Bahamas	31,710	1998(P)-1999	
Bahrain	-		
Bangladesh	-		
Barbados	-		
Belarus	902,818	1996(P)-1999	NO
Belgium	-		
Belize	-		
Benin	12,160	1998(P)-1999	
Bhutan	6,216	1999(P)	
Bolivia	67,509	1992(P)-1999	NO
Bosnia and Herzegovina	210,293	1992-1999	NO
Botswana	6,429	1999(P)	
Brazil	8,708,951	1995(P)-1999	NO
Bulgaria	71,243	1999	
Burkina Faso	54,246	1993(P)-1999	NO
Burundi	57,783	1993(P)-1999	NO
Cambodia	37,529	1995(P)-1999	NO
Cameroon	8,961	1998(P)-1999	
Cape Verde	81,981	1991(P)-1999	NO
Central African Republic	97,956	1989(P)-1999	NO
Chad	82,306	1991-1999	NO
Chile	94,214	1998(P)-1999	
China	677,540	1999	
Colombia	-		
Comoros	117,998	1986-1999	NO
Congo	92,624	1989(P)-1999	NO
Costa Rica	80,714	1991(P)-1999	NO
Cote d'Ivoire	5,144	1999(P)	
Croatia	167,852	1998(P)-1999	
Cuba	210,415	1996(P)-1999	NO
Cyprus	-		
Czech Republic	717	1999(P)	
Democratic People's Republic of Korea	398,656	1992(P)-1999	NO
Democratic Republic of the Congo	91,788	1989(P)-1999	NO
Denmark	-		
Djibouti	82,002	1991(P)-1999	NO
Dominica	30,255	1995(P)-1999	NO
Dominican Republic	250,356	1986-1999	NO
Ecuador	83,025	1996(P)-1999	NO
Egypt	-		
El Salvador	106,418	1988-1999	NO
Equatorial Guinea	117,998	1986-1999	NO
Eritrea	25,880	1996(P)-1999	NO
Ethiopia	-		
Fiji	17,278	1997(P)-1999	
Finland	-		
France	-		

	Outstanding contributions (In equiv. US dollars) (at RoE: 12.8796)[1]	Year(s) outstanding	Status of voting rights[2]
Gabon	51,837	1995(P)-1999	NO
Gambia	74,394	1991(P)-1999	NO
Georgia	1,411,764	1992-1999	NO
Germany	-		
Ghana	7,253	1998(P)-1999	
Greece	-		
Grenada	85,466	1990(P)-1999	NO
Guatemala	197,033	1990(P)-1999	NO
Guinea	50,699	1994(P)-1999	NO
Guinea-Bissau	102,681	1988(P)-1999	NO
Guyana	159	1999(P)	
Haiti	-		
Honduras	65,210	1992(P)-1999	NO
Hungary	-		
India	-		
Indonesia	235,472	1998(P)-1999	
Iran (Islamic Republic of)	1,139,748	1997(P)-1999	
Iraq	1,282,048	1990(P)-1999	NO
Ireland	-		
Israel	41,881	1999(P)	
Italy	61,962	1999(P)	
Jamaica	12,916	1998(P)-1999	
Japan	7,154,929	1999(P)	
Jordan	-		
Kazakhstan	512,782	1997-1999	NO
Kenya	1,980	1999(P)	
Kuwait	-		
Kyrgyzstan	325,093	1993-1999	NO
Lao People's Democratic Republic	-		
Lebanon	6,443	1999	
Lesotho	10,648	1998(P)-1999	
Liberia	90,764	1990(P)-1999	NO
Libyan Arab Jamahiriya	348,800	1998(P)-1999	
Lithuania	528,548	1994(P)-1999	NO
Luxembourg	-		
Madagascar	7,276	1998(P)-1999	
Malawi	27,916	1996(P)-1999	NO
Malaysia	5,281	1999(P)	
Maldives	11,494	1998(P)-1999	
Mali	48,172	1994(P)-1999	NO
Malta	-		
Mauritania	100,185	1988(P)-1999	NO
Mauritius	-		
Mexico	-		
Mongolia	6,443	1999	
Morocco	-		
Mozambique	-		
Myanmar	6,443	1999	
Namibia	-		
Nepal	5,727	1999(P)	
Netherlands	-		
New Zealand	-		
Nicaragua	117,998	1988-1999	NO
Niger	82,012	1991(P)-1999	NO
Nigeria	191,919	1998(P)-1999	
Norway	-		
Oman	-		
Pakistan	51,627	1999(P)	
Panama	28,009	1996(P)-1999	NO
Papua New Guinea	21,314	1997(P)-1999	
Paraguay	6,622	1998(P)-1999	
Peru	156,227	1997(P)-1999	
Philippines	-		
Poland	-		
Portugal	258,525	1999(P)	

	Outstanding contributions (In equiv. US dollars) (at RoE: 12.8796)[1]	Year(s) outstanding	Status of voting rights[2]
Qatar	83,246	1997(P)-1999	
Republic of Korea	-		
Republic of Moldova	768,338	1993(P)-1999	NO
Romania	135,430	1999	
Russian Federation	7,592,483	1998(P)-1999	
Rwanda	61,875	1993(P)-1999	NO
Saint Kitts and Nevis	40,273	1995(P)-1999	NO
Saint Lucia	1,891	1999(P)	
Saint Vincent and the Grenadines	97,484	1989(P)-1999	NO
Sao Tome and Principe	117,998	1986-1999	NO
Saudi Arabia	2,126,544	1997(P)-1999	
Senegal	6,824	1998(P)-1999	
Seychelles	34,714	1995(P)-1999	NO
Sierra Leone	83,379	1990(P)-1999	NO
Slovakia	-		
Slovenia	64,134	1999(P)	
Somalia	117,998	1986-1999	NO
Spain	-		
Sri Lanka	-		
Sudan	909	1999(P)	
Suriname	27,440	1996(P)-1999	NO
Swaziland	5,287	1999(P)	
Sweden	398,872	1999(P)	
Switzerland	-		
Syrian Arab Republic	100,012	1998(P)-1999	
Tajikistan	242,176	1993(P)-1999	NO
Thailand	-		
The former Yugoslav Republic of Macedonia	12,879	1998(P)-1999	
Togo	63,223	1993(P)-1999	NO
Tonga	-		
Trinidad and Tobago	61,337	1997(P)-1999	
Tunisia	-		
Turkey	-		
Turkmenistan	171,383	1995-1999	NO
Uganda	45,792	1994(P)-1999	NO
Ukraine	8,475,873	1994(P)-1999	NO
United Arab Emirates	94,605	1999(P)	
United Kingdom of Great Britain and Northern Ireland	-		
United Republic of Tanzania	65,805	1992(P)-1999	NO
Uruguay	46,426	1998(P)-1999	
Uzbekistan	397,530	1996(P)-1999	NO
Vanuatu	68,450	1992(P)-1999	NO
Venezuela	437,577	1998(P)-1999	
Viet Nam	-		
Yemen	81,026	1991(P)-1999	NO
Yugoslavia[3]	1,825,563	1990(P)-1999	NO
Zambia	43,367	1994(P)-1999	NO
Zimbabwe	10,658	1998(P)-1999	
Sub-total (168 Member States)	56,339,181		
United States of America[4]	62,113,175	1994(P)-1996	NA
Total	**118,452,356**		

Summary of outstanding contributions by year:

	Dollars	Schillings	Total dollar equivalent (at RoE: 12.8796)
1986	45,081		45,081
1987	47,561		47,561
1988	74,508		74,508
1989	100,098		100,098
1990	487,270		487,270
1991	740,977		740,977
1992	973,680		973,680
1993	1,419,506		1,419,506
1994	9,548,399		9,548,399
1995	35,472,073		35,472,073
1996	32,252,844		32,252,844
1997	7,122,827		7,122,827
1998	1,832,402	107,468,647	10,176,519
1999	3,599,609	211,114,424	19,991,013
Total	**93,716,835**	**318,583,071**	**118,452,356**

Notes:

(P): Partial payment

1. RoE - Rate of Exchange: According to financial rule 110.7, all UNIDO transactions, in currencies other than United States dollars, shall be recorded at the official rate of exchange established by the United Nations between the dollar and other currencies.

2. The voting rights of 67 Member States have been suspended.

3. In accordance with General Conference resolution GC/S.1/Res.1, the Federal Republic of Yugoslavia (Serbia and Montenegro) cannot continue automatically the membership of the former Socialist Federal Republic of Yugoslavia in UNIDO.

4. Member State of UNIDO until 31 December 1996.

Annex II

Progress on payment plans

Status as at 31 August 1999

(In equivalent United States dollars)

Member State	Outstanding Contributions 31 August 1999[1]	Payment Received[2] Payment Plan	Payment Received[2] June 1998 to August 1999
(a) Concluded payment plans			
Burkina Faso[3]	54,246	-	40,326
Subtotal (1 country)	**54,246**		**40,326**
(b) Shown interest in payment plans			
Cambodia	37,529	-	-
Democratic People's Republic of Korea	398,656	-	-
Gabon	51,837	-	-
Georgia	1,411,764	-	-
Guinea	50,699	-	-
Kenya[4]	1,980	-	28,641
Turkmenistan	171,383	-	-
Ukraine	8,475,873	-	200,000
Yemen	81,026	-	6,344
Subtotal (9 countries)	**10,680,747**		**234,985**
(c) Partial payments made			
Albania	23,257	-	50,000
Belarus	902,818	-	811,746
Bolivia	67,509	-	8,019
Croatia	167,852	-	366,709
Dominica	30,255	-	40,982
Ecuador	83,025	-	39,375
Grenada	85,466	-	7,876
Honduras	65,210	-	10,194
Libyan Arab Jamahiriya	348,800	-	651,684
Lithuania	528,548	-	152,900
Saudi Arabia	2,126,544	-	1,123,237
Seychelles	34,714	-	37,651
Tajikistan	242,176	-	14,825
Subtotal (13 countries)	**4,706,174**		**3,315,198**

Member State	Outstanding Contributions 31 August 1999[1]	Payment Received[2] Payment Plan	Payment Received[2] June 1998 to August 1999
(d) No payment or response			
Afghanistan	64,596	-	-
Armenia	804,465	-	-
Azerbaijan	1,233,371	-	-
Bosnia and Herzegovina	219,293	-	-
Brazil	8,708,951	-	-
Burundi	57,783	-	-
Cape Verde	81,981	-	-
Central African Republic	97,956	-	-
Chad	82,306	-	-
Comoros	117,998	-	-
Congo	92,624	-	-
Costa Rica	80,714	-	-
Democratic Republic of the Congo	91,788	-	-
Djibouti	82,002	-	-
Dominican Republic	250,356	-	-
El Salvador	106,418	-	-
Equatorial Guinea	117,998	-	-
Gambia	74,394	-	-
Guatemala	197,033	-	-
Guinea-Bissau	102,681	-	-
Iraq	1,282,048	-	-
Kyrgyzstan	325,093	-	-
Liberia	90,764	-	-
Mali	48,172	-	-
Mauritania	100,185	-	-
Nicaragua	117,998	-	-
Niger	82,012	-	-
Republic of Moldova	768,338	-	-
Rwanda	61,875	-	-
Saint Kitts and Nevis	40,273	-	-
Saint Vincent and the Grenadines	97,484	-	-
Sao Tome and Principe	117,998	-	-
Sierra Leone	83,379	-	-
Somalia	117,998	-	-
Togo	63,223	-	-
Uganda	45,792	-	-
United Republic of Tanzania	65,805	-	-
Vanuatu	68,450	-	-
Zambia	43,367	-	-
Subtotal (39 countries)	**16,275,962**	-	-
Total (62 countries)	**31,717,129**	-	**3,590,509**

1. Based on exchange rate US dollar 1 = ATS 12.8796

2. From 1 June 1998 to 31 August 1999 based on exchange rate effective on the dates of receipt.

3. No payment received after signing the agreement.

4. Only current year assessment is due. Therefore, no need of a payment plan.